

## **MINUTES**

### **MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Bruce Tutvedt, on March 8, 2011 at 8:00 AM, in Room 405 Capitol

#### **ROLL CALL**

**Members Present:**

Sen. Bruce Tutvedt, Chair (R)  
Sen. Bob Lake, Vice Chair (R)  
Sen. Ron Arthun (R)  
Sen. Gary Branae (D)  
Sen. Ron Erickson (D)  
Sen. Jeff Essmann (R)  
Sen. Christine Kaufmann (D)  
Sen. Art Wittich (R)

**Members Excused:**

Sen. Kim Gillan (D)  
Sen. Jim Peterson (R)  
Sen. Kendall Van Dyk (D)  
Sen. Chas Vincent (R)

**Members Absent:** None

**Staff Present:**

Lee Heiman, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 318, 3/1/2011;  
SB 333, 3/1/2011;  
SB 360, 3/1/2011;  
SB 372, 3/1/2011

**HEARING ON SB 318**

**Opening Statement by Sponsor:**

00:01:04 Sen. Jeff Essmann (R), SD 28, opened the hearing on SB 318, Revise assessment review process –extend appeal deadline.

00:03:26 Sen. Vincent arrived at committee meeting.

**Proponents' Testimony:**

00:06:04 Joe Roberts, representing Montana Association of Realtors (MAR)

00:07:37 Nancy Schlepp, representing Montana Taxpayers Association (MTA)

**Opponents' Testimony:** None

**Informational Testimony:**

00:08:09 Rocky Haralson, Regional Manager, Department of Revenue (DOR)

[EXHIBIT\(tas52a01\)](#)

00:09:17 Karen Powell, Chairwoman, Montana Tax Appeal Board (MTAB)

**Questions from Committee Members and Responses:**

00:09:55 Sen. Lake

00:10:36 Karen Powell, MTAB

00:12:01 Sen. Lake

00:12:20 Karen Powell

00:12:50 Sen. Lake

00:13:35 Rocky Haralson, DOR

00:14:27 Sen. Gillan arrived at committee hearing.

00:14:51 Sen. Lake

00:15:35 Sen. Kaufmann

00:16:08 Rocky Haralson

00:16:33 Sen. Kaufmann

00:16:44 Rocky Haralson

00:17:23 Chairman Tutvedt

00:17:56 Rocky Haralson

00:19:26 Chairman Tutvedt

00:19:47 Rocky Haralson

**Closing by Sponsor:**

00:20:11 Sen. Jeff Essmann

**HEARING ON SB 371**

**Opening Statement by Sponsor:**

00:21:13 Sen. Dave Lewis (R), SD 42, opened the hearing on SB 371, Encourage manufacture of ammunition in Montana to ensure availability.

**Proponents' Testimony:**

00:23:29 Gary Marbut, representing Montana Shooting Sports Association (MSSA), also Western Montana Fish and Game Association (WMFGA)

00:28:43 Tim Ravndal, representing Lewis & Clark Conservative Tea Party

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:30:22 Sen. Wittich  
 00:31:04 Sen. Erickson  
 00:31:52 Sen. Lewis  
 00:32:52 Sen. Erickson  
 00:33:18 Sen. Lewis  
 00:34:16 Sen. Gillan  
 00:35:09 Gary Marbut, MSSA and WMFGA  
 00:35:45 Sen. Lake  
 00:36:17 Sen. Lewis  
 00:36:45 Sen. Lake  
 00:37:08 Lee Heiman, Legislative Services Division (LSD)  
 00:37:13 Sen. Lake  
 00:37:30 Sen. Lewis  
 00:37:45 Sen. Lake  
 00:39:01 Gary Marbut  
 00:39:43 Sen. Wittich  
 00:40:24 Gary Marbut  
 00:41:43 Sen. Wittich  
 00:41:57 Gary Marbut  
 00:42:30 Sen. Erickson  
 00:43:05 Sen. Lewis  
 00:43:34 Sen. Erickson  
 00:43:50 Gary Marbut  
 00:45:01 Sen. Arthun  
 00:45:17 Sen. Lewis  
 00:45:27 Chairman Tutvedt  
 00:46:11 Sen. Lewis  
 00:46:28 Gary Marbut  
 00:47:04 Chairman Tutvedt  
 00:47:19 Gary Marbut  
 00:48:01 Chairman Tutvedt

00:48:40 Gary Marbut  
00:49:17 Sen. Kaufmann  
00:49:59 Sen. Lewis  
00:50:51 Sen. Erickson  
00:51:29 Sen. Lewis  
00:51:53 Sen. Erickson  
00:52:22 Gary Marbut  
00:52:46 Chairman Tutvedt  
00:53:09 Sen. Lewis

**Closing by Sponsor:**

00:53:29 Sen. Dave Lewis

**HEARING ON SB 333**

**Opening Statement by Sponsor:**

00:54:55 Sen. Jim Shockley (R), SD 45, opened the hearing on SB 333, Adopt Revisions to the Uniform Principle and Income Act.

**Proponents' Testimony:**

00:57:54 Ed Eck, Professor, University of Montana (U of M)  
[EXHIBIT\(tas52a02\)](#)

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

01:00:35 Sen. Wittich  
01:01:19 Ed Eck, U of M  
01:02:08 Chairman Tutvedt  
01:02:25 Ed Eck  
01:03:18 Chairman Tutvedt  
01:03:26 Ed Eck  
01:04:58 Sen. Erickson  
01:05:11 Lee Heiman, LSD

**Closing by Sponsor:**

01:05:31 Sen. Shockley

**HEARING ON SB 360****Opening Statement by Sponsor:**

01:06:31 Sen. Mary Caferro (D), SD 40, opened the hearing on SB 360, Provide a state earned income tax credit.

**Proponents' Testimony:**

01:09:48 Molly Severtson, representing The Policy Institute  
01:13:08 Sarah Rossi, representing Montana Women Vote  
01:14:53 Myra Kuykendall, volunteer tax preparer, Helena  
01:19:33 Sarah Wilhelm, Montana Budget and Policy Center (MBPC)

**EXHIBIT(tas52a03)**

01:25:13 Joy Bruck, State President, AARP Montana

**EXHIBIT(tas52a04)**

01:26:22 Christine Barsky, Volunteer Income Tax Advisor (VITA) Site Organizer  
01:28:21 Senator Van Dyk arrived at committee meeting.  
01:30:51 Layna George, representing WEEL, Working for Equality and Economic Liberation

01:32:08 Clyde Dailey, representing Montana Credit Unions  
01:32:52 Sarah Cline, Policy Program manager, Rural Dynamics Incorporated

**EXHIBIT(tas52a05)**

01:35:12 Tom Jacobson, Executive Director, Rural Dynamics Incorporated, Great Falls  
01:38:24 Kristina Davis, Director, Children's Defense Fund

**Opponents' Testimony:** None**Informational Testimony:**

01:41:00 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

01:41:19 Sen. Branae  
01:41:38 Sarah Wilhelm, MBPC  
01:43:00 Sen. Wittich  
01:43:15 Sen. Caferro  
01:44:03 Sen. Wittich  
01:45:10 Sen. Caferro  
01:47:46 Sen. Wittich  
01:47:57 Sen. Caferro  
01:48:17 Sen. Vincent  
01:48:51 Sarah Cline  
01:50:11 Sen. Erickson  
01:51:05 Sen. Caferro  
01:53:44 Sen. Kaufmann  
01:54:16 Brian Olsen, DOR  
01:54:42 Sen. Kaufmann  
01:54:52 Sen. Wittich

01:56:06 Sen. Lake  
01:56:42 Sarah Wilhelm  
01:57:26 Chairman Tutvedt  
01:57:56 Sen. Caferro  
01:59:37 Chairman Tutvedt  
01:59:51 Sen. Caferro  
02:00:01 Sen. Kaufmann  
02:00:09 Sen. Caferro  
02:00:28 Sen. Kaufmann  
02:00:35 Sen. Caferro

**Closing by Sponsor:**

02:00:46 Sen. Caferro

**Committee Business:**

02:03:29 Chairman Tutvedt

**Additional Exhibit:**

**EXHIBIT(tas52a06)**

Correspondence from Bruce M. Spencer relating to SB 378 heard in committee  
Wednesday, March 2, 2011.

**ADJOURNMENT**

Adjournment: 10:05 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT**([tas52aad.pdf](#))